


COUNTY OF YORK

MEMORANDUM

DATE: January 9, 2006 (BOS Mtg. 2/7/06)

TO: York County Board of Supervisors

FROM: James O. McReynolds, County Administrator 

SUBJECT: Request for Tax Refund

Section 58.1-3980 of the Code of Virginia provides that any taxpayer may apply to the appropriate assessing officer for refund of taxes paid as a result of an erroneous assessment. The application must be made within three years from the last day of the tax year for which the assessment was made. Therefore, an applicant may seek recovery of taxes for the current year and for the three prior tax years, together with interest at the same rate charged by the County for delinquent tax payments. If a penalty or interest has been paid by the taxpayer, that may be recovered also. The consent of the County Attorney to the refund must be obtained as required by Code § 58.1-3981. Any refund in excess of \$2,500 must be approved by the Board.

Attached is a request for a tax refund submitted by Queens Lake Community Association, Inc., asking for a refund of 2005 real estate taxes on several properties it owns. You may recall that Ordinance No. 05-14(R), adopted by the Board exempted the Queens Lake Community Association, Inc., from real and personal property taxes effective January 1, 2005, and further provided that property taxes assessed to and paid by the Association during 2005 in the amount of \$8,369.58 be abated and refunded. You may note that the refund request forms reference the applicant as "Queens Lake Club, Inc.," rather than Queens Lake Community Association, Inc. That is the result of a recent corporate name change not yet reflected on the Commissioner's tax records. Also, you may notice that no interest is shown on the request forms as being returned to the applicant. That is because this refund is not, in staff's interpretation of the applicable statutes and ordinances, an instance of a refund of an "erroneous" tax for which interest would be due.

Proposed Resolution R06-13, if adopted by the Board, will authorize the Commissioner of Revenue and the Treasurer to grant the requested refund in the amount of \$8,369.58.

Barnett/3440:swb

Attachments

- Requests for Tax Refund
- Proposed Resolution R06-13